07-CV-7825
RULE 7.1 DISCLOSURE

Defendant, NIAGARA CREDIT SOLUTIONS, INC., by its attorney, Arthur Sanders, alleges that the defendant has no publicly traded parent companies.

Dated: Spring Valley, New York October 4, 2007

_/S/

ARTHUR SANDERS, ESQ. (AS-1210) Attorney for defendant 2 Perlman Drive - Suite 301 Spring Valley NY 10977-5230 845-352-7272

CERTIFICATE OF SERVICE

I hereby certify that on October 4, 2007 the foregoing document was filed with the Clerk of the Court and served in accordance with the Federal Rules of Civil Procedure, and/or the Southern District's Local Rules, and or the Southern District's Rules On Electronic Service upon the following parties and participants:

Amir J. Goldstein, Esq.

_/S/____